

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Greenfield-Central Com Schools (3125)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$73,092	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$3,928,878	\$5,037,889	\$5,361,901	\$5,773,029	47%	15%	8%
	11200 Regular Programs; Middle/Junior High	\$1,696,256	\$2,348,445	\$2,395,880	\$2,400,936	42%	2%	0%
	11300 Regular Programs; High School	\$2,244,121	\$2,837,159	\$2,914,221	\$3,242,121	44%	14%	11%
	11410 Vocational Education; Agriculture A	\$59,560	\$63,581	\$65,322	\$58,909	-1%	-7%	-10%
	11450 Vocational Education; Consumer and Homemaking	\$75,936	\$57,928	\$59,516	\$93,087	23%	61%	56%
	11460 Vocational Education; Occupational Home Economics	\$99,705	\$82,103	\$112,622	\$114,873	15%	40%	2%
	11470 Vocational Education; Business Education	\$146,372	\$147,368	\$166,883	\$170,307	16%	16%	2%
	11480 Vocational Education; Industrial Education A	\$228,897	\$286,919	\$299,790	\$332,448	45%	16%	11%
	11510 Vocational Education; Cooperative Education	\$0	\$81,779	\$138,925	\$134,538	n/a	65%	-3%
	11630 Regular Programs; Alternative Education Programs; High School	\$33,222	\$53,934	\$44,361	\$50,200	51%	-7%	13%
	11910 Other Regular Programs; Competency Testing	\$9,301	\$6,619	\$15,372	\$9,006	-3%	36%	-41%
	12100 2007 Account Code - Gifted and Talented	\$33,847	\$34,043	\$28,097	\$3,499	-90%	-90%	-88%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$20,655	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$105,978	\$263,883	\$2,207	\$0	-100%	-100%	-100%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$28,219	\$159,783	\$3,314	\$0	-100%	-100%	-100%
	12230 Mental Disabilities; Severe Mental Disabilities	\$48,830	\$135,687	\$936	\$0	-100%	-100%	-100%
	12310 Physical Impairment; Orthopedic Impairment	\$32,977	\$86,629	\$68,810	\$84,514	156%	-2%	23%
	12330 Physical Impairment; Visual Impairment	\$13,143	\$652	\$50,669	\$60,195	358%	> 500%	19%
	12340 Physical Impairment; Hearing Impairment	\$43,579	\$131,819	\$230,322	\$275,653	> 500%	109%	20%
	12350 Physical Impairment; Homebound	\$725	\$6,047	\$1,832	\$2,136	195%	-65%	17%
	12520 Culturally Different; Compensatory	\$3,682	\$4,458	\$4,552	\$3,750	2%	-16%	-18%
	12710 Equal Opportunity At Risk	\$78,348	\$141,118	\$146,705	\$159,826	104%	13%	9%
	12810 Special Education Preschool	\$134,792	\$130,936	\$77,245	\$34,761	-74%	-73%	-55%
	12900 Other Special Programs	\$663,444	\$1,784,768	\$1,026,472	\$825,314	24%	-54%	-20%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$33,560	\$32,949	\$32,722	\$24,470	-27%	-26%	-25%
	14100 Summer School Programs; Elementary	\$13,678	\$17,988	\$17,985	\$18,057	32%	0%	0%
	14200 Summer School Programs; Middle/Junior High School	\$1,843	\$339	\$0	\$0	-100%	-100%	n/a
	14300 Summer School Programs; High School	\$35,822	\$43,015	\$61,488	\$58,756	64%	37%	-4%
	16100 Remediation Testing	\$66,806	\$116,980	\$151,851	\$125,391	88%	7%	-17%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$39,991	\$6,417	\$22,775	\$12,412	-69%	93%	-46%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$85,000	\$175,600	\$115,500	\$112,500	32%	-36%	-3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,415,619	\$2,257,042	\$2,335,017	\$2,411,101	70%	7%	3%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$29,135	\$260,353	\$1,106,592	\$1,328,898	> 500%	410%	20%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$1,268	\$47,816	\$54,591	n/a	> 500%	14%
	22220 Library/Media Services; School Library	\$122,764	\$84,418	\$108,663	\$143,022	17%	69%	32%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,541	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$957,332	\$1,298,116	\$1,343,964	\$1,461,545	53%	13%	9%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,073	\$55,291	\$3,430	\$14,208	> 500%	-74%	314%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$245,484	\$380,543	\$341,607	\$351,361	43%	-8%	3%
	26497 2007 Account Code - Teachers Retirement Fund	\$383,016	\$829,481	\$931,158	\$625,649	63%	-25%	-33%
Student Academic Achievement Total		\$13,143,474	\$19,443,346	\$19,836,523	\$20,664,812	57%	6%	4%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$0	\$52,984	\$82,330	\$45,500	n/a	-14%	-45%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$439	\$950	\$847	n/a	93%	-11%
	21220 Guidance Services; Counseling Services	\$296,658	\$249,411	\$299,563	\$305,447	3%	22%	2%
	21240 Guidance Services; Information Services	\$0	\$122	\$63	\$0	n/a	-100%	-100%
	21340 Health Services; Nurse Services	\$142,511	\$180,947	\$311,039	\$320,582	125%	77%	3%
	21390 Health Services; Other Health Services	\$2,917	\$51,591	\$151,207	\$199,812	> 500%	287%	32%
	21420 Psychological Testing	\$0	\$94,653	\$311,956	\$358,152	n/a	278%	15%
	21430 Psychological Counseling	\$0	\$64,995	\$155,991	\$199,257	n/a	207%	28%
	21810 Special Education Administration; Service Area Direction	\$0	\$4,158	\$158,519	\$187,108	n/a	> 500%	18%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$15	\$305,640	\$426,286	n/a	> 500%	39%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$32,855	\$53,028	\$11,449	n/a	-65%	-78%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$1,596	\$3,090	n/a	n/a	94%

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	22120 Improvement of Instruction; Instruction and Curriculum Development	\$52	\$595	\$1,913	\$961	> 500%	61%	-50%
	22130 Improvement of Instruction; Instructional Staff Training	\$11,762	\$85,524	\$143,917	\$88,065	> 500%	3%	-39%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$7,964	\$7,621	\$6,069	n/a	-24%	-20%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$37,212	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$458,140	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$6,000	\$6,000	\$3,000	n/a	-50%	-50%
	23120 Board of Education; Service Area Assistants	\$23,894	\$23,933	\$25,951	\$32,464	36%	36%	25%
	23210 Executive Administration; Office of The Superintendent	\$204,590	\$361,061	\$447,645	\$531,425	160%	47%	19%
	23220 Executive Administration; Community Relations	\$0	\$5,223	\$0	\$0	n/a	-100%	n/a
	23290 Executive Administration; Other Executive Administration Services	\$56,147	\$67,262	\$52,273	\$1,442,060	> 500%	> 500%	> 500%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$50,128	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$1,938	\$8,891	\$8,436	\$6,518	236%	-27%	-23%
	25750 Personnel Services; Health Services	\$1,260	\$1,861	\$1,863	\$2,833	125%	52%	52%
	26700 2007 Account Code - Technology Coordinator	\$1,000	\$56,192	\$58,885	\$33,385	> 500%	-41%	-43%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$167,979	\$458,172	\$311,202	n/a	85%	-32%
Student Instructional Support Total		\$742,729	\$1,524,655	\$3,044,556	\$5,060,991	> 500%	232%	66%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$540	\$48,755	\$129,813	\$76,840	> 500%	58%	-41%
	23160 Board of Education; Promotion Expenses	\$4,238	\$904	\$285	\$371	-91%	-59%	30%
	23230 Executive Administration; Staff Relations and Negotiations	\$5,840	\$4,600	\$4,378	\$6,308	8%	37%	44%
	25110 Fiscal Services; Office of The Business Manager	\$35,416	\$72,515	\$82,044	\$104,299	194%	44%	27%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$21,877	\$22,684	\$29,872	\$31,936	46%	41%	7%
	25150 Fiscal Services; Payroll Services	\$38,211	\$30,931	\$36,861	\$40,646	6%	31%	10%
	25160 Fiscal Services; Financial Accounting	\$1,470	\$1,544	\$1,819	\$600	-59%	-61%	-67%
	25191 Other Fiscal Services; Refund of Revenue	\$66,423	\$309	\$611	\$12,449	-81%	> 500%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$6	\$0	\$117	n/a	> 500%	n/a
	25199 Other Fiscal Services; Other	\$2,660	\$3,927	\$4,080	\$1,619	-39%	-59%	-60%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$34,823	\$40,401	\$20,891	n/a	-40%	-48%
	25600 Public Information Services	\$0	\$0	\$0	\$17,400	n/a	n/a	n/a
	25920 Ditch Assessments	\$169	\$592	\$0	\$3,391	> 500%	473%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$20,569	\$38,460	\$39,530	\$42,520	107%	11%	8%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,385,605	\$2,366,236	\$2,657,641	\$3,498,815	153%	48%	32%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,349	\$47,947	\$42,462	\$54,731	198%	14%	29%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$304,668	\$97,220	\$125,279	\$109,025	-64%	12%	-13%
	26499 2007 Account Code - Other	\$14,610	\$646,784	\$579,995	\$237,435	> 500%	-63%	-59%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$12,294	\$164,071	\$31,583	\$17,326	41%	-89%	-45%
	26600 Operation and Maintenance of Plant Services; Security Services	\$17,352	\$32,156	\$33,248	\$36,680	111%	14%	10%
	26700 Operation and Maintenance of Plant Services; Insurance	\$78,858	\$166,889	\$164,273	\$166,319	111%	0%	1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$8,800	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$151,504	\$168,656	\$135,723	\$146,963	-3%	-13%	8%
	27100 Student Transportation; Vehicle Operation	\$354,656	\$664,165	\$678,677	\$746,202	110%	12%	10%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$993	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$145,834	\$203,466	\$310,066	\$391,366	168%	92%	26%
	27400 Student Transportation; Purchase of School Buses	\$234,536	\$299,761	\$380,095	\$319,088	36%	6%	-16%
	27500 Student Transportation; Insurance on Buses	\$21,371	\$63,632	\$47,310	\$45,419	113%	-29%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$811	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$14,985	\$5,454	\$8,943	\$25,487	70%	367%	185%
	31100 Food Services Operations; Service Area Direction	\$32,268	\$48,444	\$50,313	\$54,850	70%	13%	9%
	31200 Food Services Operations; Food Preparation and Dispensing	\$417,214	\$568,803	\$645,497	\$695,524	67%	22%	8%
	31300 Food Services Operations; Food Delivery	\$6,004	\$9,957	\$6,651	\$9,961	66%	0%	50%
	31400 Food Services Operations; Food Purchases	\$423,913	\$618,446	\$668,073	\$729,283	72%	18%	9%
	31900 Other Food Services	\$44,484	\$87,950	\$94,711	\$84,930	91%	-3%	-10%
	33200 Community Recreation	\$14,748	\$8,871	\$9,005	\$11,611	-21%	31%	29%
	33300 Civic Services	\$11,255	\$8,272	\$13,086	\$12,209	8%	48%	-7%
	33400 Athletic Coaches	\$167,052	\$266,295	\$321,260	\$323,781	94%	22%	1%
	33910 High School Band Uniforms	\$19,196	\$0	\$0	\$45,490	137%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	33940 Child Care Services	\$5,290	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$2,847	\$2,194	\$1,969	\$3,000	5%	37%	52%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$175,000	\$0	\$365,612	\$554,268	217%	n/a	52%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$0	\$28,901	n/a	n/a	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$621	\$0	\$0	n/a	-100%	n/a
Overhead and Operational Total		\$4,272,117	\$6,806,338	\$7,741,163	\$8,717,842	104%	28%	13%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$2,600,038	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$180,652	\$108,815	\$469,670	\$73,594	-59%	-32%	-84%
	43000 Facilities Acquisition and Construction; Professional Services	\$35,505	\$0	\$98,066	\$38,014	7%	n/a	-61%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$7,672	\$0	\$538,879	\$806,460	> 500%	n/a	50%
	45100 Building Acquisition, Construction and Improvements	\$313,939	\$451,777	\$2,533,817	\$1,489,461	374%	230%	-41%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$118,611	\$134,236	\$126,845	n/a	7%	-6%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$30	\$7,336	\$130,126	n/a	> 500%	> 500%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,232	\$0	\$1,040	\$18,174	329%	n/a	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,703,185	\$1,011,114	\$518,936	\$276,887	-84%	-73%	-47%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$1,000	\$857,313	\$281,389	n/a	> 500%	-67%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$375,000	\$385,000	\$390,500	n/a	4%	1%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$246,304	\$153,578	\$141,053	n/a	-43%	-8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,147,261	\$4,438,500	\$4,570,500	\$5,756,500	83%	30%	26%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$1,514	n/a	n/a	n/a
Nonoperational Total		\$7,992,484	\$6,751,150	\$10,268,370	\$9,530,517	19%	41%	-7%
prorated								
	26491 2007 Account Code - PERF	\$108,548	\$119,306	\$138,413	\$104,788	-3%	-12%	-24%
	26492 2007 Account Code - Social Security	\$1,157,608	\$1,382,744	\$1,418,749	\$620,243	-46%	-55%	-56%
	26493 2007 Account Code - Workmen's Compensation	\$53,049	\$200,447	\$181,717	\$98,619	86%	-51%	-46%
	26494 2007 Account Code - Group Insurance	\$1,039,603	\$1,599,327	\$1,426,115	\$838,284	-19%	-48%	-41%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$14,168	\$5,948	\$5,055	n/a	-64%	-15%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$19,771	\$122,512	\$46,879	\$120,366	> 500%	-2%	157%
prorated Total		\$2,378,579	\$3,438,505	\$3,217,822	\$1,787,356	-25%	-48%	-44%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$15,054,818	\$22,216,286	\$22,343,054	\$22,078,635	47%	-1%	-1%	52.8%	58.5%	50.7%	48.2%
Student Instructional Support	\$866,310	\$1,729,631	\$3,286,209	\$5,177,472	498%	199%	58%	3.0%	4.6%	7.5%	11.3%
Overhead and Operational	\$4,615,770	\$7,266,927	\$8,210,800	\$8,974,894	94%	24%	9%	16.2%	19.1%	18.6%	19.6%
Nonoperational	\$7,992,484	\$6,751,150	\$10,268,370	\$9,530,517	19%	41%	-7%	28.0%	17.8%	23.3%	20.8%
Grand Total	\$28,529,383	\$37,963,995	\$44,108,433	\$45,761,518	60%	21%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	55.8%	63.1%	58.1%	59.6%